G R S 58]

Previous references
Rel 119-148 1 B Aug 1914

Rel File No 119-14

1915.

(Municipal)

Serial Nos 2-4

Later references

Present

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 2-4

Part B for September 1915

SUBJECT

Rules framed by the Comptroller to govt the Regulation of Refunds under Municipal Funds ———

G.O. No 2110-20 dt. 11. 9 15

Approves, as revised the rules for the Regulation of refunds under municipal Funds and requests the Comptroller to issue the addenda & Corrigenda on the Municipal Account manual and requests the Municipal Commissioner to take suitable action to alter the rules already framed in this behalf after due consideration of the rules now approved for incorporation in the Account manual

new
19/15

GRS 11] 1914

GENERAL AND REVENUE SECRETARIAT

Genl) 4176

NOTES

File No 14

FILE HEADING

Rules for the refund of municipal revenue

From

The Comptroller to Govt

No. 4857 Dated 24.12.14 Received 5-1-15

Diary No 4176	Enclos / Spare Copies	Serial No 2

BRIEF ABSTRACT OF LETTER

Forwards copy of his letter to Dy Comrs of 5th calling for their views on the draft rules framed by them with reference to G.O. No. 1310-20 Genl (4-14)-1 & 3.8.14

NOTES AND ORDERS

The receipt of a further reference in the matter may be awaited till the end of January 1915 reminders issued thereafter if it is not received in the meanwhile

TJ 6/1

2 Yes Mon 8/1

NOTES—First Sheet 1/15

GPB—35 000—15 6 12

R S 12]

General and Revenue Secretariat | Ml File No 114 of 1914

Serial No 3

From the Comptroller No L.A.D 1162 of 14-8-15
Submits for sanction a set of rules for the guidance of Municipal Bodies in granting refunds of Municipal Revenue prepared after consulting the Deputy Comrs

3 These rules are intended to form part of the Municipal Account Manual They will take effect at once in all Town Regn Municipalities and will serve as model rules for Municipal Committees in Regulation Municipalities

4. The following suggestions are submitted with regard to the rules now submitted by the Comptroller

(a) In Rule 1 – Refunds of other items may be shown under a separate head (f) — may be adopted

(b) Rule 5 may be transferred to the beginning of rule 2 and rules 11 and 12 incorporated therein so as to have one complete rule explaining the exact scope of these rules — Yes

(c) The latter part of rule 4 may be made an independent rule and rule 6(c) which is applicable to all cases of refund included therein — Yes

(d) Rules 6(a) & 6(b) may be clubbed together and formed into a separate rule

NOTE—Contn sheet

GPB—10 000—18 6 14

G R S 12]

General and Revenu Secretariat

M(File No 114 of 191 4

Serial No

(e) ~~Rule 6(a) and 8(b) may be revised~~ so as to explicitly mention the conditions under which the refunds may be made and treated as ~~in~~dependent ~~rules~~

(f) ~~Rules 6(c) and 8(b)~~ may also be formed into independent rules

(g) ~~Rules 9 & 10 do~~ not add anything to what is generally stated in rule 4 It may be clearly stated that deposits may be refunded ~~at any~~ time before they are treated as lapsed deposits and that lapsed deposits may be refunded as a matter of course on verification of the claim as laid down in Rule 25 of the Civil Account Code.

(h) A new rule may be inserted to the effect that refunds of other items may be made if the claim is preferred and established within 3 years of ~~the receipt of the amounts~~ their becoming due as this is usually the period of limitation allowed by law

Period not necessarily for refunds

(5) With regard to rule ~~8(b)~~ 6(b) proposed by the Comptroller, the Deputy Comr of Mysore has raised an objection please see para 6 of the Comptroller's letter.

NOTE—Contn sheet.

GPB—25 000 -30 4 15

G R S 12]

General and Revenue Secretariat | MI File No 113 of 1914

Serial No

~~The Comptroller~~ ~~wrote~~ ~~that~~ ~~the~~ ~~rule~~ has been based on those sanctd previously in the case of Bombay and Mysore Cities On a closer examination of the rules 6(a) and (b) however it is seen that the words "within 90 days after the expiry of the year to which the claim relates" will work as a hardship when ~~that~~ as usually happens, the dues are ~~do not and~~ collected only after the lapse of one or 2 years to which the claim relates The words referred to above may therefore be omitted The limitations of "12 months after receipt of account" and "3 months after receipt of notice" may be valid where it is optional with the Municipal Body to make a refund or remission but where refunds are based on grounds ~~of~~ ~~deductions~~ such as double payments, illegal levy, etc on which time limit may be fixed, the period allowed in the Limitation Regulation may have to be prescribed.

5 A few verbal alterations are also necessary and the changes required

NOTE—Contn sheet

GPB—25 000 -30 4 15

7

G R S 12]

General and Revenue Secretariat | MM File No 119 of 1914

Serial No

~~have all been indicated in pencil in the copy of the rules received. After they are approved the file may be sent to the Controller officially for favour of stating whether the rules may be revised as proposed above.~~

6 Submd for orders

AJ
(63)
25/6/15

7 See Marginal note
Please put up fair draft.
Es 14/8

8 A draft order with a typed copy of the Rules as revised as submd some slight alterations which appeared necessary have also been made in the typed copy of the Rules

AJ
(64)
18/8/15

Submitted for approval
Es 9/8

Secretary)

9) My opinion is that suitable rule in the matter have to be framed by each municipal Council

NOTE—Contn sheet

GPB—25 000 -80 4 15

G R S 121

7715

General and Revenue Secretariat | MM File No 119 of 1914

Serial No.

under Secn 46(2) of the Municipal Regulation

But there is no harm in approving the rule framed by the Comptroller as "Model Rule" (like other Model Rules & bylaws)

2nd Member 21/8/15

Draft approved seen 3/9

3/9/15

To the comptroller the Presidt of Bangalore and Mysore city Municipal councils and Dy Com- No 2140-20 of 11-9-15 Approves of the Rules, requests the comptroller to issue the addenda and corrigenda &c

NOTE—Contn sheet

GPB—25 000 -30 4 15

7

[R S 12]

General and Revenue Secretariat | AM File No 124 of 191 4

Serial No.

Mutual Account Manual and Regulations

The Board consider it to take

suitable action to alter the rules

already framed in this behalf

after a due consideration of

the rules now approved for

incorporation in the Account

Manual.

NOTE—Contn sheet

GPB—25 000 -30-4-15

Comptroller.

Sir:

I have the honor to be

Your most obedient servant

(Sgd.) J. C. Chittenden.

Comptroller.

Copy of draft July 8th 1914 to General and Revenue Department, for information, also a copy forwarded to the Secretary to Commissioner.

Bijur

Bangalore, 24th December 1914.

No.

Comptroller's Office.

To

The Deputy Commissioners of Districts and Presidents of Municipal Boards and Bangalore & Tanjore City Municipalities.

Sir,

I am directed to request that a list of Municipal Councils and Taluk Boards in which non-official majorities have been entrusted in accordance with Government Order No. 1310-20\M.118-14-1 dated 3rd August 1914, may be forwarded to this office at a very early date.

It will be good of you to favor me with your opinion in the matter framed and submitted to it for execution. I have the honor to

Comptroller, Mysore Government.
1. S. Chikkaveerappa Esqr., B.A., B.L., etc.,
Diwan Bahadur

Enc to Sec 119-44-2 9

Draft rules regarding the grant of refunds by Municipal Councils.

1. Refunds may be of the following kinds:-

(a) Refunds of Octroi on re-export of importation.

(b) Refunds of all taxes and fees levied and credited to Octroi.

(c) Refunds of surplus proceeds of goods discharged and sold or of demanded cattle sold.

(d) Refunds of deposits and advances.

(e) Refunds of taxes, deposits and other items credited to Municipal revenue

General rules.

2. All refunds of taxes and other items credited to revenue other than Octroi on account re-exports of imported goods under the control of Municipal Councils are shall be made by them in accordance with the following rules:-

3. Municipal Councils may however delegate the power of granting refunds of small amounts not exceeding Rs. 5/- in any individual case to their Presidents.

Special rules regarding refunds.

4. Before sanctioning a refund the account officer should decide whether the original credit is incorrect in the account and that the claim is in order, satisfy himself, by reference to the original credit entry in the account, that the [illegible] has not already been refunded and that the application for refund against the original credit is supported against a second [illegible]

8. Refunds of rates will be made in accordance with the rules contained in the Municipal Assessment Manual Rules 156 to 159

9. Methods of Refund.

(a) Claims for refund when and ascertainable. A claim for refund of any sum paid to the municipality on account of any tax other than rates shall be entertained unless application therefor is made in writing within 90 days after the expiry of the year to which the claim relates, or within twelve months of the payment of the sum to the municipality, whichever is earlier.

(b) Manner of refund when not to be made. No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorized. In such a notice, the period within which the refund must be demanded shall be always stated.

(c) Order for payment of refund to be written on bill form. Every order of payment of a refund shall be written on a bill in the prescribed form and signed by the Vice-President.

(d) Refund on account of vacancy of buildings and land. Refunds on account of vacancy of the tax on buildings and land paid in advance, shall be regulated in the same manner as remissions under section 99 of the Municipal Amendment.

(e) Refund of amount paid on account of animal and vehicle tax. Where the tax due in respect of any vehicle or animal has been paid for any half year the owner of the person in charge thereof shall be entitled to a refund of the sum paid.

(2)

people

(ii) If no hire charge or base is charged for the use of animals for not more than 28 days in the half-year.

(iii) If the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half year.

(iv) If the animal has been during the whole of the half year in any institution for the reception of infirm or diseased animals or if the animal certified by the Veterinary Surgeon to have been unfit for use & not been used during the half-year.

Provided that the vehicle in question shall have been given to the municipality or the vehicle or animal having been disposed of or having ceased to be used.(vide appendix F. Municipal Accounts Manual).

7. In the case of refunds ordered by the Council, the original collection Book in the Demand and Collection Register and a note made in the remark column against it of the refund and the number and date of the payment voucher. The actual payment of the refund will, in the ordinary course, be brought to account directly in the General Cash Book (Vide Rule 89, Municipal Account Manual).

8. (a) Refund of surplus proceeds of cycle distrained and sold.

Rules regarding these refunds have been provided for in Section 70 (3) and 84 (3) of the Municipal Regulations.

(b) Refunds of sale proceeds of impounded cattle will be in accordance with rules 83) and 89 of the Municipal Accounts Manual.

9.

people

No 1735 1914-3

It is requested that in future communications on the subject the No. and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government

the communications.

No L.A.D 1162

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Encl One Copy of Draft Rules

Dated Bangalore, the 14th June *191*5

From

Diwan Bahadur
J S CHAKRAVARTI, Esq, MA,
FRAS, etc,
Comptroller to the Government of
His Highness the Maharaja of Mysore

To

D. M. Narasinga Rao, Esq, B.A., B.L,
Offg. *Secretary to the Government of Mysore,*
General & Revenue *Departments*

SIR,

In continuation of this office memo No. 4853/L A.D 491 of the 29th ~~April~~ last, forwarding for the information of Government a copy of this office circular letter No. 4853/L.A D 491 of the same date requesting the opinion of Deputy Commissioners and Presidents of Municipal Boards regarding the draft set of rules for granting refunds of Municipal revenue, I have the honour to state that all the officers consulted except the Deputy Commissioner of Bangalore have generally agreed that the draft rules are suitable and may be immediately adopted

2. The Deputy Commissioner, Bangalore, states in his letter No. R 5369 dated 26th May 1915, that there is ample provision in the Municipal Regulation of 1906 empowering the Municipal Councils to frame such rules and bye-laws as are suitable to their convenience, that before they are submitted to Government the objections of

people

Rec —Gl 18]

Department

191

From

J S CHAKRAVARTI, Esq, M A,
F R A S etc,
Comptroller to the Govt of
H H the Maharaja of Mysore

To

Esq,

Secretary to the Govt of Mysore,
Dept

Dated

Despatched

Received

No

Subject matter

Stating that the Appendices
& Report of Land Revenue
are suitable and may be
immediately adopted &c

SPB—1000—21 9-11

people who will be affected by the new rules have to be taken into consideration and that in his opinion the Municipal Council may be advised to incorporate the draft set of rules in the rules they have to frame under section 46 (4) of the Municipal Regulation If the rules are otherwise suitable and sanctioned by Government I do not see any objection to the legal formalities being complied with subsequently by the rules being published in the Mysore Gazette and the objections of the people, if any, invited before finally adopting them as bye-laws.

3. Mr Chandy is, however, agreeable to the adoption of these rules immediately in Non-Regulation Municipalities and suggests a slight change in rule 11 that the Deputy Commissioner should be empowered to sanction all refunds, after consultation with the Municipal Boards This suggestion may be adopted

4. Mr. Chandy also thinks that the provision regarding the grant of refund of animal and vehicle taxes as contained in rule 6 (a) will not be quite suitable for mofussil Municipalities having small income under this head and may be cut out

But to secure uniformity there is no harm in retaining this provision in all Municipalities large or small and on the other hand, the existence of such a provision will, in my opinion be a decided advantage and will enable the Municipal Council to have definite information about the number of vehicles and animals within its limits liable to tax and the owners thereof the time being

5. Certain minor alterations are also proposed by the Deputy Commissioners of Hassan, Shimoga, and Mysore and the President Bangalore City Municipality. The Deputy Commissioners of Hassan and Shimoga desire that the limit of Rs. 5/- fixed in rule 3 upto which the Presidents may be delegated to grant refunds on their own authority, may be ~~revised~~ raised to Rs. 10/ & 25/- respectively, while the President, Bangalore City Municipality, wants it to be raised to Rs. 100/- in respect of the Bangalore City Municipality But, I think, it is desirable that the Municipal Council should have some control over the grant of refunds and that the limit may be retained at Rs. 5/- for the present, subject to its being raised on further experience.

6. Lastly, the Deputy Commissioner, Mysore District, is of opinion that the time limit of 3 months prescribed in rule 6(4) should be removed on the ground that no such limit has been fixed in the case of revenue refunds and refunds of the surplus sale ~~of~~ proceeds of impounded cattle and that it also involves additional labour on the part of the officials as notices have to be issued intimating the sanction of the refund But as this limit has been fixed by Government in the case of the two city Municipalities in the rules framed under Section 46 (1) of the Municipal Regulation, and the other Deputy Commissioners have agreed to the limit, it may be allowed to stand. In this connection, it may be stated that such a time limit will rather

facilitate

facilitate work in the Municipal offices than throw additional work on the officials concerned. It is not desirable that claims for refunds should be kept pending for indefinitely long periods after sanction.

8. I think that the rules in the appended draft which have received general approval are suitable and may be sanctioned by Government for inclusion in the Municipal Account Manual and adoption after compliance with necessary legal formalities under section 46 of the Municipal Regulations.

I have the honour to be,

S i r,

Your most obedient servant,

Comptroller

14/8/15

3 copies
keep in margin 16/8/15

(17

Draft rules regarding the grant of refunds by Municipal Councils.

---

1. Refunds may be of the following kinds:-

(a) Refunds of Octroi on re-export of imported goods.

(b) Refunds of all taxes and fees levied and credited as revenue.

(c) Refunds of surplus proceeds of goods distrained and sold or of impounded cattle sold.

(d) Refunds of deposits ~~and advances~~.

(e) Refunds of lapsed deposits ~~and of other items cre-~~
~~dited as Municipal revenue.~~

~~General Rules.~~

2. All refunds of ~~taxes and~~ other items ~~credited as~~ revenue ~~other than Octroi re-export of imported goods~~ require the sanction of Municipal Councils and shall be made by them in accordance with the following rules

3. Municipal councils may ~~however~~ delegate the powers of granting refunds of small amounts not exceeding Rs.5/- in any individual case to their Presidents.

~~General rules regarding refunds.~~

4. Before sanctioning a refund the sanctioning authority should besides seeing that the original credit is traceable in the accounts and that the claim is in order satisfy itself by reference to the original credit entry in the accounts that the amount has not already been refunded ~~and that the payment made~~ is noted against the original credit to guard against a second payment.

5 Refunds of Octroi will be made in accordance with the rules contained in the Municipal Account Manual Rules 134 to 152.

~~Refund of tax.~~

(a) ~~Claims for refund when not entertainable.~~ No claims for refund of any sum paid to ~~the~~ any Municipality on account of any tax other than octroi shall be entertained, unless application therefor is made in writing ~~within 90 days after the expiry of the year to which the claim relates~~, within twelve months of ~~the payment of the sum to the Municipality~~ whichever is earlier.

(b ~~Payment of refund when not to be made.~~ No sum shall be refunded unless the person entitled to it applied for payment ~~within three months of delivery to him of notice~~ of the refund having been duly authorised. ~~In such a notice, the period within which the refund must be demanded shall be always stated.~~

(c) ~~Order for payment of refund to be written on bill form.~~ Every order of payment of a refund shall be written on a bill in the prescribed form and signed by the Vice President.

d) ~~Refund on account of vacancy of buildings and lands.~~ efunds on account of vacancy of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under section 69 of the Municipal Regulation.

(e) ~~Refund of amount paid on account of animal and~~ Vehicle tax. Where the tax due in respect of any vehicle or animal has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid -

(1) if he has owned or been in charge of the vehicle or animal only for not more than 30 days in the half year.

(2) if the vehicle has been under repairs or standing at a carriage maker's or cycle dealers during the whole of the half year.

(3) if the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by the Veterinary Surgeon to have been unfit for use has not been used during the half year.

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used. (Vide Appendix F. Municipal Account).

In the case of refunds ordered by the Council, the original collection shall be traced in the demand and collection register, and a note made in the remark column against it of the refund and the number and date of the payment voucher. The actual payment of the refund will, in the ordinary course, be brought to account directly in the General Cash Book (Vide Rule 89, Municipal Account Manual.)

8 (a) Refunds of surplus proceeds of goods distrained and sold. Rules regarding these refunds have been provided for in Section 79 (5) and 84 (3) of the Municipal Regulation.

(b) Refunds of sale proceeds of impounded cattle will be made in accordance with rules 229 and 230 of the Municipal Account Manual.

9. Refunds of deposits in cash will be made on vouchers in form 103 Municipal Account Manual. They should be passed for payment only when the President has satisfied himself by a reference to the deposit register and the accountant has certified that the deposit is actually outstanding (Vide Rule 368 Municipal Account Manual.)

10. Refunds of lapsed deposits and other items credited as Municipal revenue. Deposits remaining unclaimed for three complete account years after their refunds fall due will be transferred to the credit of Municipal revenue as lapsed deposits. If claims are subsequently made and admitted the amounts concerned may be refunded as a miscellaneous charge from the general balance of the Municipality with the sanction of the Council (Vide rule 370 Municipal Account Code)

11. In non-regulation Municipalities, the power vested in Municipal Councils shall be exercised by the Deputy Commissioners.

The Secretary

13 ~~12.~~ Refund of any amount from Municipal Fund except under the above rules requires the sanction of Government.

of regns under Mnl Fund

(21)

GRS 28]

M File No 119-14
Serial No 1

Diary No of letter replied to 7735

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

the 191

READ—

Letter no L A D 1162 dated the 14th June 1915 from the Comptroller submitting as called for in G O No 1310-20/M 119-14-1 dated the 3rd August 1914, a set of rules for the regulation of refunds of under Municipal Fund

Date of issue 11 9 15

Signed by M R Seshadri

ORDER THEREON—No

Order No :— 1310-20 / M 119-14-4 9 11 9 15

The rules as revised and

over

SUBJECT

GPB—50 000—1 12-12

appended to this order are approved

2. The comptroller is requested to issue the necessary addenda and corrigenda to the Municipal Account Manual

3 The several Municipal commissioners are requested to take suitable action to alter the rules already framed by them under section 46(2), after a due consideration of the rules now approved for incorporation in the Account Manual

Standing order

Print

BS

Rev 18/8/15

18/8/15

order

The Presidents of Bangalore and Mysore City Municipal Commissioners
The Deputy Commissioners of

Draft rules regarding the grant of refunds under Municipal Fund

---

I Refunds may be of the following kinds.—

(a) Refunds of Octroi on reexport of imported goods
(b) Refunds of all taxes and fees levied and credited as revenue
(c) Refunds of surplus proceeds of property distrained and sold or of impounded cattle sold
(d) Refunds of deposits
(e) Refunds of lapsed deposits ~~of other items~~
(f) Refunds of other items credited to Municipal Fund

II Refunds of Octroi will be made in accordance with the rules contained in the Municipal Account Manual Rules 134 to 152 and all refunds of other items of revenue may be made by Municipal Councils in the case of Regulation Municipalities and by the Deputy Commissioners in the case of Non-Regulation Municipalities in accordance with the following rules.—Refunds not covered by these rules require the sanction of Government

III Municipal Councils may delegate the powers of sanctioning refunds of small amounts not exceeding Rs 5/ in any individual case to their Presidents or Vice Presidents

IV Before sanctioning a refund, the sanctioning authority should besides seeing that the original credit is traceable in the accounts and that the claim is in order, satisfy itself by reference to the original credit entry in the accounts that the amount has not already been refunded

v. As soon as the refund is made, the payment should be noted against the original credit to ~~be noted~~ against a second payment and the original credit shall be -- traced in the demand and collection register also -- and a note made in the remark column against it of - the refund and the No number and date of the payment voucher The actual payment of the refund will, in the ordinary course, be brought to account directly in the general cash book (Vide rule No 89 Municipal Account Manual)

VI Every order of payment of a refund shall be writte. on a bill in the prescribed form and signed by the --- President or Vice President

VII No claims for ~~xx~~ refund of any sum ~~paid~~ to any municipal body on account of any tax other than Octroi shall be entertained when the refund is made at the option of the municipal body unless application therefo is made in writing to the Vice President within 12 months of ~~its~~ receipt of the amount As soon as a refund is sanctioned, notice of such sanction should be given in -- writing to the claimant to receive payment within 3 months of the receipt of the notice and no sum shall ordinarily be refunded unless the person entitled to it applies for payment within that period Refunds of taxes etc , which have to be made on grounds of excess or double payments, illegal payments etc , may be made if the claims are preferred within the period of limitation allowed by Law

VIII Refunds on account of vacancy of the tax on buildings and lands ~~paid~~ in advance shall be sanction only if ~~the~~ notice of vacancy ~~required to be given under Section 68 of the Municipal Regulation is~~ received in the Municipal Office

IX. Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid--

(1) If he has owned or been in charge of the vehicle or animal only for not more than 30 days in the half year

(2) If the vehicle has been under repairs or standing at a carriage maker's or a cycle dealer's during the whole of the half year

(3) if the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by the Veterminary Surgeon to have been unfit for use has not been used during the half year

Provided that due notice in writing shall have been given to the Municipal Council or Board of the vehicle or animal having been disposed of or having ceased to be -- used

X Refunds of surplus proceeds of ~~goods~~ property distrained and sold will be made in accordance with Section 79 (5) and 84 (3) of the Municipal Regulation

XI Refunds of surplus sale proceeds of impounded cattle will be made if the claim is preferred and established with 3 months in accordance with Section 17 of the cattle Trespass Act (Vide Rules 329 & 330 of the Municipal Account Manual)

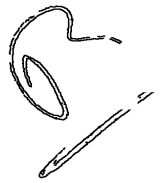
XII. Refunds of deposits may be made at any time before they are transferred to the head of lapsed deposits.

XIII. Refunds of lapsed deposits may be made as a matter of course on ascertaining that the amount really received, was carried to credit as lapsed and is claimed by the person who might have drawn it any time before the lapse, or his legal representatives.

XIV Refunds of other items may be made if the claim is preferred ~~and established~~ within the period allowed by Law

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS



G. O. No 2110-20—Ml. 119-14-4 dated 11th Sept. 1915

Refunds under Municipal Fund

Approves, as revised, the set of rules for the regulation of

W D 639—GPB—11-9-15—SP3

28

S. O. 4

Refunds under Municipal Fund

No 2110-20—Ml 119-14-4, dated 11th September 1915

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

Read—

Letter No L A D 1162, dated the 14th June 1915, from the Comptroller, submitting as called for in Government Order No 1310-20—Ml 119-14-1, dated the 3rd August 1914, a set of rules for the regulation of refunds under Municipal Fund

Order No 2110-20—Ml 119-14-4, dated 11th September 1915

The rules as revised and appended to this Order are approved

2 The Comptroller is requested to issue the necessary addenda and corrigenda to the Municipal Account Manual

3 The several Municipal Councils are requested to take suitable action to alter the rules already framed by them under Section 46 (2) after a due consideration of the rules now approved for incorporation in the Account Manual

V R THYAGARAJA IYER,
Secy to Govt, Rev Dept

To—The Comptroller to Government
The Presidents of Bangalore and Mysore City Municipal Council
The Deputy Commissioners of Districts

Exd —C R

No 2110-20—ML 119 14 4, DATED 11TH SEPTEMBER 1915

DRAFT RULES REGARDING THE GRANT OF REFUNDS UNDER MUNICIPAL FUND

I Refunds may be of the following kinds

(*a*) Refunds of Octroi on re export of imported goods

(*b*) Refunds of all taxes and fees levied and credited as revenue

(*c*) Refunds of surplus proceeds of property distrained and sold or of impounded cattle sold

(*d*) Refunds of deposits

(*e*) Refunds of lapsed deposits

(*f*) Refunds of other items credited to Municipal Fund

II Refunds of Octroi will be made in accordance with the rules contained in the Municipal Account Manual Rules 134 to 152 and all refunds of other items of revenue may be made by Municipal Councils in the case of Regulation Municipalities and by the Deputy Commissioners in the case of Non Regulation Municipalities in accordance with the following rules Refunds not covered by these rules require the sanction of Government

III Municipal Councils may delegate the powers of sanctioning refunds of small amounts not exceeding Rs 5 in any individual case to their Presidents or Vice Presidents

IV Before sanctioning a refund the sanctioning authority should besides seeing that the original credit is traceable in the accounts and that the claim is in order satisfy itself by reference to the original credit entry in the accounts that the amount has not already been refunded

V As soon as the refund is made the payment should be noted against the original credit to guard against a second payment and the original credit shall be traced in the demand and collection register also and a note made in the remark column against it of the refund and the number and date of the payment voucher The actual payment of the refund will in the ordinary course be brought to account directly in the general cash book (*vide* Rule No 89 Municipal Account Manual)

VI Every order of payment of a refund shall be written on a bill in the prescribed form and signed by the President or Vice President

VII No claims for refund of any sum paid to any municipal body on account of any tax other than Octroi shall be entertained when the refund is to be made at the option of the municipal body unless application therefor is made in writing to the Vice President within twelve months of the receipt of the amount As soon as a refund is sanctioned notice of such sanction should be given in writing to the claimant to receive payment within three months of the receipt of the notice and no sum shall ordinarily be refunded unless the person entitled to it applies for payment within that period Refunds of taxes etc which have to be made on grounds of excess or double payments illegal payments etc may be made if the claims are preferred within the period of limitation allowed by Law

VIII Refunds on account of vacancy of the tax on buildings and lands paid in advance shall be sanctioned only if a notice of vacancy is received in the Municipal Office

IX Where the tax due in respect of any vehicle or animal has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(1) If he has owned or been in charge of the vehicle or animal only for not more than thirty days in the half year

(2) If the vehicle has been under repairs or standing at a carriage makers or a cycle dealers during the whole of the half year

(3) If the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by the Veterinary Surgeon to have been unfit for use has not been used during the half year

Provided that due notice in writing shall have been given to the Municipal Council or Board of the vehicle or animal having been disposed of or having ceased to be used

X Refunds of surplus proceeds of property distrained and sold will be made in accordance with Sections 79 (5) and 84 (3) of the Municipal Regulation

XI Refunds of surplus sale proceeds of impounded cattle will be made if the claim is preferred and established within three months in accordance with Section 17 of the Cattle Trespass Act (*Vide* Rules 229 and 230 of the Municipal Account Manual)

XII Refunds of deposits may be made any time before they are transferred to the head of lapsed deposits

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XIII. Refunds of lapsed deposits may be made as a matter of course on ascertaining that the amount was really received, was carried to credit as lapsed and is claimed by the person who might have drawn it any time before the lapsed, or by his legal representatives.

XIV Refunds of other items may be made if the claim is preferred within the period allowed by Law.